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From:

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To:

Cc:

Subject: RE: Another TEFRA question

Section 6222 removes the restriction on assessment under section 6225. So we don't have to issue an FPAA at the source partnership level. But section 6222 does not remove the restriction on assessment under section 6230(a)(2)(A)(i) or other restrictions that may apply. Under this last provision, if the deduction is an affected item requiring partner level determinations we may have to issue an affected item notice to disallow the deduction as an affected item. Since the partner is itself a TEFRA partnership, we may have to issue an affected item FPAA at that level to make this determination.